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an isolation region adjacent to and at least partially surrounding the body; and a body contact supplying power to the body,

wherein the body contact is formed by forming a trench that perforates the isolation region, the body, and the buffied oxide layer and filling the trench with a conductive material so that the body is electrically connected to the semiconductor substrate.

2. (Amended) The SOI MOSFET of claim 1, wherein the gate is formed of at least one material selected from the group consisting of metal and polysilicon.

3. (Amended) The SOI MOSFET of claim 1, wherein the conductive material is formed of one material selected from the group consisting of a metal layer, a tungsten layer, a silicon epitaxial layer, and a combination layer of at least two of a metal layer, a tungsten layer and a silicon epitaxial layer.